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Attorneys for Debtors
and Debtors in Possession

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

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In re : Chapter 11 Case No.
LEHMAN BROTHERS HOLDINGS INC., *et al.* : 08-13555 (JMP)
Debtors. : (Jointly Administered)
: :
-----x

**NOTICE OF SUPPLEMENTAL DECLARATION OF BRYAN P. MARSAL IN
SUPPORT OF DEBTORS' MOTION PURSUANT TO
SECTIONS 105(a) AND 363(b) OF THE BANKRUPTCY CODE FOR FINAL ORDER
AUTHORIZING THE DEBTORS TO (A) RETAIN ALVAREZ & MARSAL NORTH
AMERICA, LLC TO PROVIDE THE DEBTORS
A CHIEF RESTRUCTURING OFFICER AND ADDITIONAL
PERSONNEL, AND (B) TO APPOINT THE CHIEF RESTRUCTURING
OFFICER NUNC PRO TUNC TO THE COMMENCEMENT DATE**

PLEASE TAKE NOTICE that, on November 4, 2008, Lehman Brothers Holdings Inc. (“LBHI”) and its affiliated debtors in the above-referenced chapter 11 cases, as debtors and debtors in possession (together, the “Debtors”) filed the attached Supplemental Declaration of Bryan P. Marsal in Support of the Debtors’ Motion Pursuant to Sections 105(a) and 363(b) of the Bankruptcy Code for Final Order Authorizing the Debtors to (A) Retain Alvarez & Marsal North America, LLC to Provide the Debtors a Chief Restructuring Officers

and Additional Personnel, and (B) to Appoint the Chief Restructuring Officer *Nunc Pro Tunc* to the Commencement Date.

Dated: November 4, 2008
New York, New York

/s/ Richard P. Krasnow

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New York, New York 10153
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**SUPPLEMENTAL DECLARATION OF BRYAN P. MARSAL IN
SUPPORT OF DEBTORS' MOTION PURSUANT TO
SECTIONS 105(a) AND 363(b) OF THE BANKRUPTCY CODE FOR
FINAL ORDER AUTHORIZING THE DEBTORS TO (A) RETAIN ALVAREZ &
MARSAL NORTH AMERICA, LLC TO PROVIDE THE DEBTORS
A CHIEF RESTRUCTURING OFFICER AND ADDITIONAL
PERSONNEL, AND (B) TO APPOINT THE CHIEF RESTRUCTURING
OFFICER NUNC PRO TUNC TO THE COMMENCEMENT DATE**

Bryan P. Marsal makes this declaration under 28 U.S.C. § 1746, and states:

1. I am a Managing Director with Alvarez & Marsal North America, LLC (together with its wholly owned subsidiaries, affiliates (all of which are owned by Alvarez & Marsal North America, LLC's parent company and employees), agents, independent contractors and employees, "A&M"), a restructuring advisory services firm with numerous offices throughout the world. I submit this supplement (the "Supplemental Declaration") to the original declaration (the "Original Declaration") that I submitted in connection with the motion (the "Motion")¹ of Lehman Brothers Holdings Inc. ("LBHI") and its affiliated debtors in the above-referenced chapter 11 cases, as debtors and debtors in possession (together, the "Debtors") for an order authorizing the employment of A&M as restructuring managers under the terms and conditions

¹ Capitalized terms that are used but not defined in this Supplemental Declaration have the meanings ascribed to them in the Motion.

set forth in the Motion. Except as otherwise noted,² I have personal knowledge of the matters set forth herein.

Clarifications Regarding the Terms and Conditions of A&M's Employment

2. Subsequent to the filing of the Motion, A&M, the Debtors, and the U.S. Trustee engaged in further discussions regarding the terms of A&M's employment. I have prepared this Supplemental Declaration to clarify and, to the extent necessary, amend and modify the terms and conditions of the proposed employment of A&M as set forth in (i) the Motion, (ii) the Engagement Letter, and (iii) my Original Declaration in support of the Motion.

3. Section 1.a.(ii) of the Engagement Letter provides that A&M will utilize "Additional Personnel" in the performance of its duties, but does not identify those Additional Personnel. Annexed as Exhibit 1 hereto is the current list of Additional Personnel that A&M proposes to utilize. As reflected on Exhibit 1, all Additional Personnel have been assigned to specific work teams for this engagement. Every 120 days, or as soon thereafter as practicable, I will file a supplemental disclosure with the Court regarding any revisions made to the list of Additional Personnel. To the extent that any Additional Personnel are independent contractors with A&M, the fees attributable to such independent contractors will be billed to the Debtors at A&M's cost.

4. Section 1.a.(ii) of the Engagement Letter also provides that, in addition to the Chief Restructuring Officer, up to two Additional Personnel will be designated by LBHI as executive officers. Annexed as Exhibit 2 hereto is the current list of such executive officers. The three executive officers provided by A&M will also serve as members of the board of directors for certain affiliates of LBHI. In addition to the three executive officers, Exhibit 2 also

² Certain of the disclosures herein relate to matters within the personal knowledge of other professionals at A&M and are based on information provided by them.

identifies other officers that A&M will provide to the Debtors, each of whom will have senior management responsibility over the matters described therein. Notwithstanding anything contained in the Indemnification Agreement to the contrary, the only A&M personnel eligible for indemnification from the Debtors shall be those who are serving as officers or directors. Moreover, the indemnification provided to A&M personnel serving as officers or directors shall be on the same terms as provided to the Debtors' other officers and directors under the respective corporate bylaws and applicable state law. Every 120 days, or as soon thereafter as practicable, I will file a supplemental disclosure with the Court regarding any revisions made to the list of officers and directors.

5. Further, A&M has agreed to waive and will not exercise its rights under the following provisions of the Engagement Letter:

- A&M's right under section 2.b of the Engagement Letter to reimbursement for reasonable fees and expenses of A&M's outside counsel incurred in connection with the preparation, negotiation, enforcement and approval of the Engagement Letter, and thus any payment of such fees and expenses shall be limited to indemnification claims as described in paragraph 4 above; and
- A&M's right under section 2.c of the Engagement Letter to a retainer in the amount of \$2,500,000.

Clarifications Regarding Disinterestedness and Eligibility

6. In the Original Declaration, I stated that neither I nor any member of the A&M engagement team serving the Debtors, to the best of my knowledge, is a holder of any of the Debtors' debt or equity securities except for *de minimis* amounts representing not more than 0.01% of the equity interests in the related entity. Two A&M employees have informed me that they hold equity interests in the Debtors or their non-Debtor affiliates. One such A&M employee holds approximately 4,000 shares of a series of LBHI preferred stock. This A&M

employee has stated that he will sell such preferred shares as soon as is practicable. The other A&M employee formerly worked for Lehman and during his tenure with Lehman, approximately \$52,500 was invested on his behalf in limited partnership interests of the Lehman Brothers Partnership Account. The limited partnership interests are illiquid investments and thus, cannot be disposed of at this time. A&M will screen this employee from matters relating to the Lehman Brothers Partnership Account, if any.

7. Further, in the Original Declaration I stated that A&M conducted an analysis to determine whether it holds or represents any interests adverse to the Debtors. Since the submission of the Original Declaration, the Debtors provided A&M with a revised list of entities holding large claims against or interests in the Debtors. Schedules “A”, “B” and “C” hereto supersede, in their entirety, Schedules “A”, “B” and “C”, respectively, to the Original Declaration.

8. In the course of its reviews, A&M learned that it maintains a relationship as a financial advisor and/or interim officer of certain entities identified in paragraph 5 of the Original Declaration, and that A&M has provided and could reasonably be expected to continue to provide services or maintain professional relationships unrelated to the Debtors’ cases for the various entities identified on Schedule “C”. In addition, given the nature of the Debtors’ business as a global investment bank, the Debtors may hold debt or equity investments in various A&M clients none of which engagements are related to the Debtors’ cases. To the extent I become aware of any A&M engagement which relates to the Debtors’ cases, A&M will promptly file a supplemental declaration. To the best of my knowledge and information, none of the entities so identified in the Original Declaration nor any other A&M client in which the

Debtors hold debt or equity investments represents more than 1 percent (1%) of A&M's annual revenues over the past twelve (12) months.

Clarifications Regarding Professional Compensation

9. As described in the Original Declaration, A&M will seek from the Debtor payment of, among other things, incentive compensation in an amount to be determined within ninety (90) days of the date of the Commencement Date (the "Incentive Fee"). A&M will apply for the Incentive Fee in accordance with the standards set forth in section 330 of the Bankruptcy Code. The terms of any proposed Incentive Fee will be set forth in a supplemental disclosure that I will file with the Court.

Conclusion

10. If any new material relevant facts or relationships are discovered or arise, A&M will promptly file a supplemental declaration. Except as clarified, modified, or amended herein, the Original Declaration is reaffirmed.

I declare under penalty of perjury that, to the best of my knowledge, and after reasonable inquiry, the foregoing is true and correct.

Dated this 4th day of November 2008

By: /s/ Bryan P. Marsal

Bryan P. Marsal
Managing Director

SCHEDULE A

50 Largest Bond Holders

1. PIMCO Advisors LP
2. Barclays Global Fund Advisors
3. Vanguard Group Incorporated
4. UBS Investment KAG
5. Franklin Advisors Inc.
6. American Life Insurance Company
7. Capital Research and Management
8. Fidelity Management and Research
9. Metropolitan Life Insurance Company
10. Federated Investors
11. Loomis Sayles & Company L.P.
12. Sun Life Assure Co. of Canada
13. Phillips Hager & North Investment Management
14. United States – Indices
15. Alpha Mutual Fund Management
16. Teachers Insurance and Annuity Association
17. Northwest Mutual Life Insurance Company
18. AXA Equitable Life Insurance Company
19. BBVA Gestión SA SGIIC (Spain)
20. Allianz Life Insurance Company of North America
21. Prudential Insurance Company of America
22. Riversource Life Insurance Company
23. Van Kampen Asset Management
24. Zurich American Insurance Company
25. AIG Annuity Insurance Company
26. Jackson National Life Insurance
27. John Hancock Life Insurance Company
28. Hartford Life Insurance Company
29. ALFA Mutual Fire Insurance Company
30. PIMCO Funds Global Investors
31. Advanced Series Trust
32. AETNA Life Insurance Company
33. NATIXIS Asset Management Advisors
34. Guardian Life Insurance Company
35. T. Rowe Price Associates
36. Principal Life Insurance Company
37. Medical Liability Mutual Insurance Company
38. Western Asset Management Company
39. Continental Casualty Company
40. John Hancock Investment Management Services
41. Franklin Templeton Investments
42. Thrivent Financial for Lutherans
43. Metlife Insurance Company of Connecticut
44. Transamerica Life Insurance Company

45. Metropolitan West Capital Management
46. ING Investment LLC
47. Prudential Financial Inc.
48. American Family Life Assurance Company
49. Blackrock Advisors
50. Liberty National Life Insurance Company

100 Largest Unsecured Creditors other than Bondholders – Include holders of claims for borrowed money or similar indebtedness (actual, contingent, liquidated or unliquidated), including claims on account of guarantees and legal judgments.

1. Citibank, NA
2. The Bank of New York
3. Aozora Bank
4. BNP Paribas
5. Mizuho Corporate Bank Ltd.
6. Citibank N.A. Hong Kong Branch
7. Shinsei Bank Ltd.
8. UFJ Bank Limited
9. Sumitomo Mitsubishi Banking Corp
10. Svenska Handelsbanken
11. Lloyds Bank, PLC
12. KBC Bank
13. Shinkin Central Bank
14. Commonwealth Bank of Australia, Tokyo Branch
15. The Bank of Nova Scotia
16. Chuo Mitsui Trust & Banking
17. Hua Nan Commercial Bank, Ltd
18. Bank of China, New York Branch
19. CW Lending II Limited
20. Nippon Life Insurance Co.
21. Microsoft Licensing, GP
22. ANZ Banking Group Limited
23. Dimension Data
24. Standard Chartered Bank
25. First Commercial Bank Co., Ltd, New York Agency
26. Bank of Taiwan, New York Agency
27. DnB NOR Bank ASA
28. Australia and New Zealand Banking Group Limited
29. HSBC Bank
30. Bloomberg Finance LP
31. National Bank of Australia
32. Taipei Fubon Bank, New York Agency
33. Origin HR Consulting Limited
34. Banctec Ltd.

35. The British Land Company PLC
36. London Borough of Tower Hamlets Rates
37. McKee Nelson LLP
38. YXIME
39. Standard & Poor's
40. Bats Trading, Inc.
41. Caldwell, Wickersham, and Taft
42. CB Richard Ellis Client Account RE Gloa
43. Sidley Austin Brown & Wood
44. JQ Network PTD Limited
45. Reuters America Inc.
46. IBM Corporation
47. Network Appliance, Inc.
48. Clifford Chance
49. Ernst & Young
50. Hewlett-Packard AP (HONG KONG) LIMITED
51. CDW Direct LLC
52. Millennium Developers PVT LTD
53. Virtx
54. Linklaters
55. Allen & Overy
56. NYSE Market, Inc.
57. Broadridge Securities Processing
58. Reuters Limited
59. Paul Weiss
60. Kim & Chang
61. Tata Consultancy Services
62. Bloomberg L.P.
63. Standard and Poors Corp.
64. Ernst and Young Private Limited
65. Deutsche Borsche AG
66. FT Interactive Data
67. Thompson Financial
68. Anjarlekar & Associates
69. Pricoa Relocation UK Limited
70. Davis, Polk and Wardwell
71. Henegan Construction Co., Inc.
72. Linklaters, S.L.
73. Ashurst Morris Crisp
74. National Commerce bank
75. ZKB (Zurcher Kantonalbank)
76. Information Builders Inc.
77. TIBCO Software, Inc.
78. Sungard Securities Finance Inc.
79. 1301 Properties Owner LP
80. Dell Marketing L.P.

- 81. Fidessa Plc.
- 82. London & European Title Insurance Services Ltd.
- 83. Haworth Singapore PTE Ltd.
- 84. 1221 Avenue of the Americas *
- 85. 55 Broadway *
- 86. ICAP Securities Limited
- 87. Morse Service Holdings Limited
- 88. Swapswire Limited
- 89. Kingston Communications PLC
- 90. Vertex Mortgage Services
- 91. Drowst Trading, LLC
- 92. Compucenter (UK) Ltd.
- 93. Bank of America Plaza STE 3500 *
- 94. Canary Warf Management Limited
- 95. WIPRO Infotech Enterprise Solutions
- 96. 767 Fifth Ave *
- 97. 125 Broad Street *
- 98. Morse Group Limited
- 99. Mace Limited
- 100. 1301 Properties Owner LP

Significant Landlords and Leases

Description of Property	Landlord
745 7th Avenue	Rock Forty Ninth LLC
1301 Avenue of the Americas	1301 Properties Owner LP
1301 Avenue of the Americas	Huron Consulting Group, Inc.
1301 Avenue of the Americas	Deutsche Bank Securities, Inc.
1301 Avenue of the Americas	Deutsche Bank Securities, Inc.
1301 Avenue of the Americas	WPGH, LLC
Jersey City - 70 Hudson Street	70 Hudson Street, LLC
Piscataway - 40 Corporate Place South	Corporate Park Associates
Buenos Aires - Av. Leandro N. Alem 855 - Torre Alem Plaza	Consultatio Inversora S.A.
Chicago - 100 South Wacker Drive	MJH Wacker LLC
Columbus - 2600 Corporate Exchange Drive	Eastrich No. 167 Corporation
Greenwich - 8 Sound Shore Drive	8 Sound Shore Associates, LLC
Hato Rey - 270 Munoz Rivera Avenue	MCPR Unit V LP, S.E. c/o MCPR Unit R LP
Houston (Eagle) - 4700 W Sam Houston Parkway W	Guggenheim Concourse, L.P.
Menlo Park - 155 Linfield Drive	Middlefield Park Associates

Miami - 1111 Brickell Avenue - Barclay's Financial Center	1111 Brickell Office, LLC
New York - 45 Broadway	Telwares, Inc.
New York - 65 Broadway	Archipelago Holdings, Inc.
Salt Lake City - 4001 South 700 East (LBCB)	JDJ Properties, Inc.
San Diego - 1450 Frazee Road (subleased from BNC Mortgage)	San Diego - Frazee, LLC
Sao Paulo - Faria Lima Sq	Millennium De Investimentos Imobiliarios LTDA
Seattle - 701 Fifth Avenue	WA-Columbia Center Property LLC
Toronto - 161 Bay Street	CT Tower Investments Inc
Washington - 2001 K Street NW	Clifford Chance US LLP
Atlanta - 3414 Peachtree Road	Monarch Centre Associates, LLC
Boston - 125 High Street	125 High Street LP
Chicago - 190 S. LaSalle Street	SP4 190 S. LaSalle, L.P.
Dallas - 200 Crescent Court	Crescent TC Investors LP
Los Angeles - 10250 Constellation Blvd - MGM Grand	Constellation Place, LLC
Newport Beach - 680 Newport Center Dr	The Irvine Company
Palm Beach - 450 Royal Palm Way	Palm Beach Centre 1, LLC
San Francisco - 555 California Street	HWA 555 Owners, LLC

Secured Creditors

1. JPMorgan Chase
2. Fenway Funding LLC
3. Swedbank
4. State Street
5. MetLife
6. SMBC
7. Danske Bank

Government and State Regulatory Agencies.

U.S. Regulation

1. Securities and Exchange Commission
2. State Blue Sky Laws in all 50 states and Puerto Rico
3. Commodity Futures Trading Commission (LBI, NB LLC)
4. Office of Thrift Supervision (LB Bank)
5. Federal Deposit Insurance Corporation (LB Bank, LB Commercial Bank)
6. Office of the Comptroller of Financial Institutions (Lehman Brothers Trust Co.)
7. Federal Energy Regulatory Commission (Lehman Brothers Commodity Services Inc.)

8. Utah Commissioner of Financial Institutions (LB Commercial Bank)
9. State Bank Commissioner of the State of Delaware (Lehman Brothers Trust Company of Delaware)
10. Financial Industry Regulatory Authority (non-governmental)
11. New York Stock Exchange (non-governmental)
12. National Futures Association (non-governmental)

Members of Ad Hoc or Unofficial Creditors' Committees – Those formed prior to the Commencement Date, to the extent known at the Commencement Date.

1. The Ad Hoc Committee of Bondholders of the Main Street Natural Gas, Inc. Gas Project Revenue Bonds
 - Capital Research Management Co.
 - Franklin Federal Intermediate-Term-Tax-Free Income Fund
 - Franklin Federal Tax-Free Income Fund
 - Franklin Georgia Tax-Free Income Fund
 - Franklin High-Yield Tax-Free Income Fund
 - Franklin Advisors LP
 - Oppenheimer Funds, Inc.
 - Independence Holding Co.
 - The Vanguard Group
 - Allstate Insurance Co.
2. Informal LBHI Bondholder Group
 - members not listed

Significant Stockholders – If Debtor is a corporation, any significant stockholders (greater than 5%).

1. AXA and related parties	7.25%
2. Clearbridge Advisors, LLC and related parties	6.33%
3. FMR LLC and related parties	5.87%

Directors and Officers – Current and former (up to three years) members of a corporation's board of directors and its officers, as well as the names of the entities with whom such directors or officers were, during their tenure with the Debtor, affiliated as an employee.

3. Board of Directors
 - Richard S. Fuld, Jr. (current)
 - Michael L. Ainslie (current)
 - John F. Akers (current)
 - Roger S. Berlind (current)

- Thomas H. Cruikshank (current)
- Marsha Johnson Evans (current)
- Sir Christopher Gent (current)
- Jerry A. Grundhofer (current)
- Roland A. Hernandez (current)
- Henry Kaufman (current)
- John D. Macomber (current)

4. Officers

- Richard S. Fuld, Jr. (current)
- Riccardo Banchetti (current)
- Jasjit S. Bhattal (current)
- Gerald A Donini (current)
- Eric Felder (current)
- Scott J. Freidheim (current)
- Michael Geband (current)
- David Goldfarb (current)
- Alex Kirk (current)
- Hyung S. Lee (current)
- Stephen M. Lessing (current)
- Ian T Lowitt (current)
- Herbert H. McDade III (current)
- Hugh E. McGee III (current)
- Christian Meissner (current)
- Thomas A. Russo (current)
- George H. Walker (current)
- David Coles (current)
- James Fogarty (current)
- Bryan Marsal (current)
- Erin Callen (former)
- Jospeh M. Gregory (former)
- Christopher O'Mera (former)
- Jonathan Beyman (former)

Underwriting Investment Bankers for Debtor's securities for all securities issued or outstanding on the Commencement Date or during the three years prior to the Commencement Date.

1. Lehman Brothers
2. Hoare Govett, Ltd.
3. UBS Investment Bank
4. Merrill Lynch
5. ABN AMRO Rothschild

Potential Parties in Interest

1. The Vanguard Group, Inc.
2. Ameren et al.
3. Iron Mountain Information Management
4. Harbinger Capital Partners
5. Harbert
6. UBS Financial Services
7. UBS International Inc.
8. UBS Financial Services of Puerto Rico
9. Harbinger Capital Partners Special Situations Fund LP
10. Harbinger Capital Partners
11. Thomson Reuters Plc & Thomson Reuters Corp.
12. Citigroup, Inc.
13. Citibank, NA
14. Morgan Stanley & Co.
15. Fxcm Holdings LLC
16. Glg Partners LP
17. Wilmington Trust Company
18. Credit Suisse
19. Rock-Forty Ninth LLC, Rockefeller Center et al.
20. Bank of New York Mellon
21. Customer Asset Protection
22. Royal Bank of Scotland
23. Federal Reserve Bank of New York
24. Federal Express Corporation
25. Accenture LLP
26. Lehman Brothers Private Equity Funds
27. Interactive Data Corp.
28. Green Tree Servicing LLC
29. Henegan Construction Co., Inc.
30. Monument Realty LLC
31. Wells Fargo Bank, NA
32. Wells Fargo & Co.
33. BP North America
34. BP Energy
35. BP Canada
36. IGI Resources
37. Essex Equity Holdings USA, LLC
38. Abm Industries, Inc.
39. Northgate Minerals Corporation
40. 4Kids Entertainment, Inc.
41. Fred Hutchinson Cancer Research Center
42. Fannie Mae
43. Carrollton-Farmers Branch Independent School District
44. Harris County
45. Dallas County

46. Tarrant County
47. McLennan County
48. Factiva, Inc.
49. SP4 190 S. Lasalle, L.P.
50. Canadian Imperial Bank
51. CIBC Wolrd Market.
52. CIBC Wolrd Markets Inc.
53. Sumitomo Mitsui Banking Corp.
54. SMBC Capital Markets
55. Sumitomo Mitsui Brussels Branch
56. Societe Generale
57. Washington Mutual Bank
58. Washington Mutual, Inc.
59. National Bank of Canada
60. Occidental Energy Marketing, Inc.
61. Landamerica Financial Group, Inc.
62. Toronto-Dominion Bank
63. Dresdner Kleinwort Group Holdings LLC
64. Normandy Hill Capital, LP
65. Office of Thrift Supervision
66. Office of Thrift Supervision, Northeast Region
67. General Electric Capital Corp
68. ING bank, FSB
69. 250 East Borrower LLC
70. East 46th Borrower LLC
71. Hale Avenue Borrower LLC
72. EHMD, LLC
73. Bats Holdings, Inc.
74. CD Representative
75. Pursuit Partners
76. Galleon Buccaneer's Offshore LTD
77. Microsoft Corporation
78. Microsoft Licensing
79. Dresdner Kleinwort Group Goldings LLC
80. Svenska Handelsbanken AB
81. Moody's Investors Service
82. IBM
83. Collins Building Services, Inc.
84. 1301 Properties Owner, LP
85. Mizuho Corporate Bank LTD
86. Greg Georgas & Mark Grock
87. Direct Energy Business LLC
88. Direct Energy LLC
89. Chevron Natural Gas
90. Bank of China
91. Pursuit Capital Partners Master

92. Pursuit Opportunity Fund I Master LTD.
93. Aig Global Investment Corporation
94. Green Tree Servicing Inc.
95. Wilmington Trust Company
96. Wilmington Trust FSB
97. Mack-Cali Realty LP
98. Arapahoe County Treasurer
99. J P Morgan Chase Bank, N.A.
100. Mizuho Corporate Bank
101. Pursuit Capital Partners Master (Cayman) Ltd.
102. CD Representative, L.C.
103. Providence Equity Partners
104. Newport Global Advisors LP
105. Altova, Inc.
106. The Informal Noteholder Group
107. Verizon Communications Inc.
108. The Department Of Taxation
109. Deustche Bank Securities Inc.
110. Brookfield Properties One WFC Co. LLC
111. Caixa Geral De Depositos, S.A.
112. FXCM Holdings, Llc
113. Morgan Stanley & Co. Incorporated
114. Credit Suisse
115. US Bank Natl Assoc.
116. Bank Of Montreal
117. Natl Australia Bank Limited
118. Barclays Capital, Inc.
119. Contrarian Capital Management, LLC
120. 8 Sound Shore Associates LLC
121. Federal Home Loan Mortgage Corp
122. Allianz Global Investors AG
123. Marshall Funds, Inc.
124. Marshall & Ilsley Trust Company, N.A.
125. M. Arthur Gensler Jr and Assoc, Inc.
126. Gensler Architecture, Design And Planning, P.C.
127. Bay Harbour Management LC
128. Bay Harbour Master
129. Trophy Huntter Investments
130. BHCO Master
131. MSS Distressed & Opportunities 2
132. Institutional Benchmarks
133. The TAARP Group, LLP
134. Avaya Inc.
135. Missouri Department Of Revenue, Bankruptcy Unit
136. Chuo Mitsui Trust And Banking Co.
137. Brookfield Properties One WFC Co. LLC

- 138. European Bank For Reconstruction
- 139. WSG Development Co.
- 140. GE Capital Information Technology
- 141. Vollers Excavating & Construstion,Inc
- 142. The Bank Of Tokyo-Mitsubishi UFJ, Ltd
- 143. The Chuo Mitsui Trust And Banking Co., Ltd
- 144. Crossroads Investment Advisers, Lp
- 145. Tishman Speyer Properties, L.P.
- 146. Shinsei Bank Limited
- 147. Dnb Nor Bank Asa
- 148. Cap Gemini Financial Services USA, Inc
- 149. Yildiz Holdings, Inc.
- 150. Godiva Chocolatier, Inc.
- 151. Structure Tone
- 152. GE Capital Information Technology Solutions, Inc. D/B/A Ikon Financial Services
- 153. Office Of The United States Attorney
- 154. Russell Investment Group, Inc.
- 155. Counsel To Australia And New Zealand Banking
- 156. JFK International Air Terminal LLC
- 157. Duke Corporate Education
- 158. Telecom Italia Capital S.A.
- 159. Oracle Credit Corporation
- 160. Eaton Corporation
- 161. TW Telecom Inc.
- 162. Bankruptcy Creditors' Service, Inc.
- 163. Union Bank Of California, N.A.
- 164. United Bank Of California, N.A.
- 165. Payreel, Inc.
- 166. City Of Farmers Branch
- 167. Johnson County Arlington ISD
- 168. Mansfield ISD
- 169. Burleson, ISD
- 170. Exegy Incorporated
- 171. Tiger Asia Fund, L.P.
- 172. Tiger Asia Overseas Fund, Ltd.
- 173. Executive Fliteways, Inc.
- 174. Business Objects Americas
- 175. Frictionless Commerce, Inc.
- 176. Travelers National Accounts
- 177. A-V Services, Inc.
- 178. Oversea-Chinese Banking Corp. Ltd.
- 179. Informal Group Of Taiwan Financial Institutions
- 180. Fondo Latinoamericano De Reservas
- 181. Trading Technologies International
- 182. Gartner, Inc.

- 183. Gartner UK Limited
- 184. Computer Financial Consultants Inc.
- 185. Tango, Inc.
- 186. Open Solutions Inc.
- 187. CB Richard Ellis, Inc.
- 188. Sprint Nextel Corp
- 189. Costello Maione Schuch Inc.
- 190. AEW Capital Management, LP
- 191. Lyon Capital Ventures
- 192. PJM Interconnection, L.L.C.
- 193. Broadridge Processing Solutions, Inc.
- 194. Federal Home Loan Bank Of Pittsburgh
- 195. Tata American International
- 196. Hypo Investment Bank Ag
- 197. Pension Benefit Guaranty Corporation
- 198. The Juilliard School
- 199. Newedge USA, LLC
- 200. Pacific Gas & Electric Company

Affiliations of Outside Directors

- 1. Michael L. Ainslie
 - director - The St. Joe Company
 - director - Lehman Brothers Bank, FSB
 - trustee - Vanderbilt University
 - Member (and the chairman emeritus) of the Board of Directors of The Posse Foundation, Inc.
- 2. John F. Akers
 - director - W.R. Grace & Co
- 3. Roger S. Berlind
 - governor - The Broadway League
- 4. Thomas H. Cruikshank
- 5. Marsha Johnson Evans
 - director - Weight Watchers International, Inc.
 - director - Huntsman Corporation
 - director - Office Depot, Inc.
 - director - Naval Academy Foundation
 - director - America's Development Foundation.
 - advisory board - LPGA
 - advisory board - Pew Partnership for Civic Change
- 6. Roland A. Hernandez
 - director of MGM Mirage
 - director - The Ryland Group, Inc.
 - director - Sony Corporation
 - director - Vail Resorts, Inc.

- advisory board - David Rockefeller Center for Latin American Studies at Harvard University
- advisory board - Harvard Law School
- President's Council on International Activities – Yale University

7. Henry Kaufman

- president - Henry Kaufman & Company
- member (and the chairman emeritus) - Board of Trustees of the Institute of International Education
- member - Board of Trustees of New York University
- member (and the chairman emeritus) - Board of Overseers of the Stern School of Business of New York University
- member - Board of Trustees of the Animal Medical Center
- member of the International Advisory Committee of the Federal Reserve Bank of New York
- member of the Advisory Committee to the Investment Committee of the International Monetary Fund Staff Retirement Plan
- member of the Board of Governors of Tel-Aviv University treasurer (and former trustee) of The Economic Club of New York.

8. John D. Macomber

- director - Collexis Holdings, Inc.
- director - Stewart & Stevenson LLC
- chairman - Council for Excellence in Government
- vice chairman - Atlantic Council
- trustee - Carnegie Institution of Washington
- trustee - Folger Library

9. Sir Christopher Gent

- director - Ferrari SpA
- senior advisor - Bain & Company, Inc.
- advisory board - Reform

Professionals Employed by the Company

1. Heller Ehrman LLP
2. McKenna Long & Aldridge LLP
3. Hahn Loeser & Parks LLP
4. Thacher Proffitt & Wood LLP
5. Simpson Thacher & Bartlett LLP
6. Ernst & Young
7. PricewaterhouseCoopers
8. McKee Nelson
9. DLA Piper
10. White & Case
11. Sidley Austin LLP
12. Andrews & Kurth LLP
13. Herrick & Feinstein MMOR Consulting

14. Kramer Levin Naftalis & Frankel LLP
15. Latham & Watkins, LLP
16. Schulte, Roth, & Zabel LLP
17. Ballard Spahr Anders & Ingersoll, LLP
18. Benesch, Fiedlander, Coplan & Arnoff LLP
19. Hunton & Williams LLP
20. Miller Canfield Paddock Stone
21. Kepley Brouscoius & Biggs
22. Krieg Devault LLP
23. Click & Null, P.C.
24. Sonnenschein Nath & Rosenthal
25. Burns, White & Hickton
26. Windels Marx Lane & Mittendorf, LLP
27. Woodbury & Santiago, P.A.
28. Blake Cassels & Graydon LLP
29. Willkie Farr & Gallagher LLP
30. Jeffer, Mangels, Butler & Marmaro
31. Menter, Rudin & Trivelpiece, P.C.
32. Trenam, Kemker, Scharf, Barkin, Frye, O'Neill & Mullis
33. Mercer Marsh & McLennan Companies
34. Allen & Overy LLP
35. Brand Law Group, PC
36. Akerman Senterfitt
37. Foster, Graham, Milstein & Calisher, LLP
38. Reilly Pozner & Connelly LLP
39. Dorsey & Whitney LLP
40. Paul, Weiss, Rifkind, Wharton & Garrison LLP
41. MM Arizona Holdings LLC
42. Snell & Wilmer
43. Squire, Sanders & Dempsey L.L.P.,
44. Lewis and Roca LLP
45. Hahn Loeser & Parks LLP
46. Sills Cummis & Gross P.C.
47. Cadwalader, Wickersham & Taft LLP
48. Skadden, Arps, Slate, Measgher & Flom LLP
49. Carrington, Coleman, Sloman & Blumenthal, L.L.P.
50. Prickett Jones & Elliott, P.A.
51. Conway and Mrowiec
52. Gianni, Origoni Grippo & Partners
53. Kleyr Grasso Associes
54. Cederquist
55. Mitsui Company
56. LS Horizon Ltd.
57. Herbert Smith Ltd.
58. Oh-Ebashi LPC & Partners
59. Morrison & Foerster LLP

- 60. Freshfields Bruckhaus Deringer
- 61. NBP Clems
- 62. HBN Law
- 63. L.B. Smithplein 3
- 64. Pite Duncan
- 65. Akerman Senterfitt
- 66. Baker & McKenzie LLP
- 67. Bloom Murr & Accomazzo, P.C.
- 68. Foster, Graham, Milstein & Calisher, LLP
- 69. Houser & Allison, APC
- 70. Jones Day
- 71. Sills Cummis Epstein & Gross P.C.
- 72. Tompkins, McGuire, Wachenfeld & Barry LLP
- 73. Latham & Watkins LLP
- 74. Davies Ward Phillips & Vineberg
- 75. Einstein Malanchuk LLP
- 76. Gibson, Dunn & Crutcher LLP
- 77. Paul, Hastings, Janofsky & Walker LLP
- 78. Dechert LLP
- 79. Hogan & Hartson
- 80. Cox Castle Nicholson
- 81. Morrison & Forster
- 82. Stroock, Stroock & Lavan

Litigation Claimants

- 1. City of Cleveland, Ohio
- 2. First Alliance Mortgage Company Class Action
- 3. IPO Class Actions
- 4. Breakaway Solutions Inc.
- 5. In re Public Offering Antitrust Litigation (consolidated class action)
- 6. In re Issuer Plaintiff Initial Public Offering Fee Antitrust Litigation (consolidated class action)
- 7. In re Mirant Corporation Securities Litigation (class action)
- 8. Research Analyst Independence Litigations
- 9. In re Lehman Brothers Holdings, Inc. Derivative Litigation (Garber, Staehr, Locals 302 & 612 of the International Union of Operating Engineers-Employers Construction Industry Retirement Trust, and Saginaw Police & Fire Pension Board, plaintiffs)
- 10. Annuity Fund et al. v. Lehman Brothers Holdings, Inc., et al.
- 11. Fogarazzo, et al. v. Lehman Brothers Inc., et al. Claude A. Reese
- 12. Fogel Capital Management, Inc.
- 13. Operative Plasterers and Cement Masons International Association Local 262 Annuity Fund
- 14. Electronic Trading Group, LLC
- 15. Forza Capital Management, L.L.C.
- 16. BHL Capital Partners L.P.

17. Alaska Electrical Pension Fund
18. Alex E. Rinehart
19. City of Cleveland
20. Overstock.Com Inc.
21. Keith Carpenter
22. Keith Cheng
23. Oliver Cheng
24. Mary Helbeyn
25. Elizabeth Foster
26. Hugh D. Barton
27. David Trent
28. Mark Montag
29. Bader & Yakaitis P S P & Trust
30. J. Bader

100 Largest Holders of Trade Debt

1. Microsoft Corporation
2. IBMorporation
3. Network Appliance Inc.
4. Iron Mountain Digital Archives
5. Bloomberg Finance LP
6. FTInteractive Data
7. Information Builders Inc
8. Tibco Software, Inc.
9. Broadridge Securities Processing
10. CDW Direct LLC
11. Sungard Securities Finance Inc
12. 1301 Properties Owner LP
13. Dell Marketing L.P.
14. Rittal Corporation
15. AC Nielsen Company
16. Thomson Financial
17. Intuition Publishing Inc.
18. Ernst & Young LLP
19. Meridian IT, Inc.
20. Northrop Grunman
21. Diversified Global Graphics Group DG3
22. Gartner Group Inc.
23. Hewlett Packard Company
24. Storage Technology Corp
25. RR Donnelley Receivables Inc.
26. Triple Point Technology, Inc.
27. Video Corporation Of America
28. Rolfe & Nolan Systems Inc.
29. Iron Mountain Digital Archives
30. Cushman & Wakefield Inc.

31. Michael Stapleton Associates
32. A V Services Inc.
33. Automated Securities Clearance Ltd.
34. Computer Associates International Inc.
35. Integreon Managed Solutions
36. Clayton Fixed Income Services, Inc.
37. Meridian It, Inc.
38. CHD Meridian Healthcare
39. Computer Financial Consultants, Inc.
40. Allen & Overy
41. DBRS Inc.
42. Wipro Technologies
43. Alpha Office Supplies Inc.
44. Logical Information Machines
45. Interactive Data Corp.
46. Acronis, Inc.
47. Structure Group
48. AFD Contract Furniture Inc.
49. Key Systems
50. Hanover Moving & Storage Co Inc.
51. Ayco Services Agency Inc.
52. Wombat Financial Software, Inc.
53. Ikon Office Solutions Inc.
54. Rockefeller Center North, Inc.
55. Trimont Real Estate Advisors Inc.
56. Liquid Engines, Inc.
57. CDW Direct LLC
58. Dimension Data
59. Kepner Tregoe Inc.
60. Cyveillance
61. Swets Information Services Inc.
62. Network Appliance Inc.
63. IBM Corporation
64. Headstrong Services, LLC
65. Gotham Technology Group
66. EXLservice Holdings Inc.
67. Quest Software Inc.
68. Restaurant Associates
69. Iron Mountain Records Management
70. Agilysys Nj, Inc.
71. Mellon Analytical Solutions
72. Enterprise Solution Providers Inc.
73. SAS Institute Inc
74. Aperture Technologies
75. Lexis-Nexis
76. Greenline Financial Technologies Inc.

77. Compliance Data Center Inc.
78. DGWB, Inc.
79. DBRS, Inc.
80. Verrazano Consulting Solutions, LLC
81. Tac Americas, Inc.
82. Lexis Nexis
83. Rainmaker Group LLC
84. Dimension Data
85. Transaction Network Services
86. Nishimura & Partners
87. SOS Security Inc.
88. Polaris Software Lab (India), Ltd.
89. 4 Connections LLC
90. Hewlett Packard Company
91. Inconit Corporation
92. ILOG Inc.
93. The Bank Of New York
94. Trilogy Leasing Co. LLC
95. Standard Register
96. KPMG, LLP
97. Infusion Development Corp.
98. Sharon Land Company, LLC
99. Emil Werr
100. Computer Associates International Inc.

Professionals Retained by Significant Creditor Groups

1. Milbank, Tweed, Hadley & McCloy LLP
2. Munsch Hardt Kopf & Harr, P.C.
3. Akin Gump Strauss Hauer & Feld LLP
4. The Wilson Law Firm, PC

Utilities

1. Con Edison
2. The Hess Corporation
3. NSTAR Electirc
4. ComEd
5. Sempra Energy Solutions
6. NYC Water Board
7. AT&T
8. Cleveland Public Power
9. Cleveland Division of Water
10. Dominion
11. Interstate Gas
12. Illuminating
13. NEORSD
14. Time Warner

Committee Members

1. Wilmington Trust Company
2. Mizuho Corporate Bank, Ltd.
3. RR Donnelley & Sons
4. The Bank of NY Mellon
5. The Royal Bank of Scotland, PLC
6. Shinsei Bank, Limited
7. Metlife

SCHEDULE B

Related Entities

1. 737 Portfolio Services LLC
2. 737 Portfolio Trust
3. Area Assignor Corp. (dissolved)
4. Area Depository Corporation (dissolved)
5. Area GP Corporation
6. Aristos LLC
7. ASB L.L.C.
8. Bixen Limited
9. BK I Realty Inc. (dissolved)
10. BK II Properties Inc.
11. BK III Properties Inc.
12. Blue Jay Realty Corporation
13. Bromley LLC
14. Brookson Corp.
15. Brookwood Energy & Properties Inc.
16. Canope Credit Corp.
17. Central Funding (Concord) Corporation (dissolved)
18. Clarks Summit I, LLC
19. Clarks Summit II, LLC
20. CP1 Real Estate Services Inc.
21. CP4 Real Estate Services Inc. (dissolved)
22. Dimont Corporation
23. DL Mortgage Corp.
24. DRA Management, Inc. (dissolved)
25. Eagle Energy Management, LLC
26. Eagle Energy Partners I, L.P.
27. East Dover Limited
28. Edibrook Corp.
29. EHP/GP Inc. (dissolved)
30. Equipment Management Inc.
31. Equity Strategies Loans LLC
32. Equity Strategy Loans LLC
33. First Ward Properties Inc.
34. Flight Sim I LLC
35. Flight Sim II LLC
36. Flight Sim III LLC
37. Flight Sim IV LLC
38. Flight Sim V Inc.
39. FRAH Special Services Inc.
40. Fundo De Investimento Multimercado Credito Privado Navigator Investments
41. GA Dekalb Inc.
42. Global Principal Strategies Loans Inc.
43. GRA Finance Corporation Ltd.
44. GRA Finance Corporation Ltd.

45. Growth Partners Inc. (dissolved)
46. Hydrocarbon Capital II LLC
47. IL Lombard Inc. (dissolved)
48. Ivanhoe Lan Pty Limited
49. Jet Aircraft Leasing Inc. (dissolved)
50. Jet Partners, LLC
51. JFM Aviation Once LLC
52. KM-I Real Estate Company VII (sold)
53. Laminar Holdings LLC
54. LB Alberta Holdings Inc.
55. LB GPS Lightfoot L.L.C.
56. LB I Group Inc.
57. LB I Group Inc.
58. LB India Holdings Mauritius I Limited
59. LB India Holdings Mauritius II Limited
60. LB India Holdings Mauritius III Limited
61. LB Investment Corp. Inc.
62. LB Investment Holding Company Limited (dissolved)
63. LB Leasing Inc.
64. LB Maritim Investor GmbH
65. LB Memphis Brownestone LLC
66. LB Military Housing LLC
67. LB Note Corp.
68. LB Ohana, LLC
69. LB Skypower Inc.
70. LB Trade Corp.
71. LB3 GmbH
72. LB-NL Holdings (Cayman) Limited
73. LB-NL Holdings I Inc.
74. LB-NL Holdings L.P.
75. LB-NL U.S. Investor Inc.
76. LBQ Hong Kong Funding Ltd
77. LBQ Hong Kong Services Limited
78. LCP LTU LLC
79. LCPI Properties Inc.
80. LCPI Properties Inv.
81. Leesburg ACG LLC
82. Lehman ABS Corporation
83. Lehman Aircraft Securitization Holdings LLC
84. Lehman Asset Backed Caps Inc.
85. Lehman Brother Venture Capital 2003 Partnership
86. Lehman Brothers (Israel) Inc.
87. Lehman Brothers (Spain) S.A.
88. Lehman Brothers 1999 Venture Managers' Partnership L.P.
89. Lehman Brothers 1999 Vernture GP Partnership L.P.
90. Lehman Brothers AIM Holding II LLC

91. Lehman Brothers Alternative Investment Management LLC
92. Lehman Brothers Argentina S.A.
93. Lehman Brothers Asset Management Asia, Inc. (dissolved)
94. Lehman Brothers Asset Securitization LLC
95. Lehman Brothers Capital Partners I, L.P.
96. Lehman Brothers Capital Partners II, L.P.
97. Lehman Brothers Capital Partners IV, L.P.
98. Lehman Brothers CDO 2003 L.P.
99. Lehman Brothers CDO Associates (Cayman), Ltd.
100. Lehman Brothers CDO Associates 2003 L.P.
101. Lehman Brothers CDO Associates 2004 L.P.
102. Lehman Brothers CDO Opportunity Partners 2004-2, L.P.
103. Lehman Brothers Commodity Service Inc.
104. Lehman Brothers Communications Partnership
105. Lehman Brothers de Chile, S.A. (dissolved)
106. Lehman Brothers de Chile, S.A. (dissolved)
107. Lehman Brothers de Venezuela C.A. (inactive)
108. Lehman Brothers de Venezuela C.A. (inactive)
109. Lehman Brothers Derivative Fiance LLC
110. Lehman Brothers Derivative Products Inc.
111. Lehman Brothers Diversified Private Equity Fund 2004, L.P.
112. Lehman Brothers Energy Canada, ULC
113. Lehman Brothers Europe Inc.
114. Lehman Brothers European Mezzanine 2002 Associates L.P.
115. Lehman Brothers European Mezzanine 2002 L.P.
116. Lehman Brothers European Venture Capital Associates L.P.
117. Lehman Brothers European Venture Capital L.P.
118. Lehman Brothers Finance (Japan) Inc.
119. Lehman Brothers Financial Products Inc.
120. Lehman Brothers Fund of Funds Associates L.P.
121. Lehman Brothers Fund of Funds L.P.
122. Lehman Brothers Global Asset Management K.K. (liquidated)
123. Lehman Brothers Healthcare Venture Capital Associates L.P.
124. Lehman Brothers Healthcare Venture Capital L.P.
125. Lehman Brothers Holdings Inc.
126. Lehman Brothers Holdings International Inc.
127. Lehman Brothers Inc.
128. Lehman Brothers International Services, Inc.
129. Lehman Brothers Investment Holding Company Inc.
130. Lehman Brothers Investment Management Asia Limited
131. Lehman Brothers LBO Inc.
132. Lehman Brothers MBG Associates III L.L.C.
133. Lehman Brothers MBG Associates L.P.
134. Lehman Brothers MBG Capital Partners 1998 (C) LP
135. Lehman Brothers MBG Finders 1999 (A) L.P.
136. Lehman Brothers MBG Finders 1999 (B) L.P.

137. Lehman Brothers MBG Finders 2000 (B) L.P.
138. Lehman Brothers MBG Partners 1997 (A) L.P. (dissolved)
139. Lehman Brothers MBG Partners 1997 (B) L.P. (dissolved)
140. Lehman Brothers MBG Partners 1998 (A) L.P.
141. Lehman Brothers MBG Partners 1998 (B) L.P.
142. Lehman Brothers MBG Partners 1998 (C) L.P.
143. Lehman Brothers MBG Partners 1999 (A) L.P.
144. Lehman Brothers MBG Partners 1999 (B) L.P.
145. Lehman Brothers MBG Partners 1999 (C) L.P.
146. Lehman Brothers MBG Partners L.P.
147. Lehman Brothers MBG Venture Capital Partners 1997
148. Lehman Brothers MBG Venture Capital Partners 1998 (A) L.P.
149. Lehman Brothers MBG Venture Capital Partners 1998 (B) L.P.
150. Lehman Brothers MBG Venture Capital Partners 1998 (C) L.P.
151. Lehman Brothers MBG Venture Capital Partners 1998 (D) L.P.
152. Lehman Brothers MLP Associates, L.P.
153. Lehman Brothers MLP Partners, L.P.
154. Lehman Brothers Offshore Diversified Arbitrage Fund, Ltd.
155. Lehman Brothers Offshore Diversified Arbitrage Master Fund Ltd.
156. Lehman Brothers Offshore Diversified Private Equity Fund 2004, L.P.
157. Lehman Brothers Offshore Investment Partnership L.P.
158. Lehman Brothers Offshore Investment Partnership-Japan L.P.
159. Lehman Brothers Offshore long/short fund, ltd
160. Lehman Brothers Offshore Long/Short Master Fund Ltd.
161. Lehman Brothers Offshore Partners Ltd.
162. Lehman Brothers Offshore Partnership Account 2000/2001, L.P.
163. Lehman Brothers Offshore Partnership GP 2000/2001 L.P.
164. Lehman Brothers Overseas Inc.
165. Lehman Brothers Participation Fund Associates, L.P.
166. Lehman Brothers Partnership GP 2000/2001 L.P. (dissolved)
167. Lehman Brothers Secondary Fund of Funds Associates L.P.
168. Lehman Brothers Secondary Fund of Funds L.P.
169. Lehman Brothers Securities Taiwan Limited
170. Lehman Brothers South Asia Limited (Inactive)
171. Lehman Brothers Special Financing Inc.
172. Lehman Brothers Sudamerica S.A.
173. Lehman Brothers Uruguay S.A.
174. Lehman Brothers VC Partners L.P.
175. Lehman Brothers Venture Associates Inc.
176. Lehman Brothers Venture Bankers' Partnership L.P.
177. Lehman Brothers Venture Capital Partners I, L.P.
178. Lehman Brothers Venture GP Partnership L.P.
179. Lehman Brothers Venture Partners L.P.
180. Lehman CMO Inc.
181. Lehman Commercial Paper Inc.
182. Lehman Insurance Company

- 183. Lehman Loan Funding I LLC
- 184. Lehman Mortgage Holdings Canada II Inc. (inactive)
- 185. Lehman Mortgage Company of Canada (surrendered)
- 186. Lehman Mortgage Company of Canada (surrendered)
- 187. Lehman Mortgage Holdings Canada I Inc. (inactive)
- 188. Lehman Municipal ABS Corp.
- 189. Lehman OPC LLC
- 190. Lehman Pass-Through Securities Inc.
- 191. Lehman Queens Center Inc. (inactive)
- 192. Lehman Queens Limited Inc. (inactive)
- 193. Lehman Realty & Development Corp.
- 194. Lehman Receivables Corp. (dissolved)
- 195. Lehman Risk Management, Inc. (dissolved)
- 196. Lehman Structured Securities Corp.
- 197. Lehman Syndicated Loan Inc.
- 198. Lehman VIP Holdings Inc.
- 199. Lehman VIP Investment LDC
- 200. Lehman VIP Investment LDC
- 201. Liberty Corner Inc. (sold)
- 202. Liberty GP II Inc. (sold)
- 203. Libro Companhia Securitizadora de Creditos
- 204. Long Point Funding Pty Ltd.
- 205. LPTG Inc.
- 206. LPTG Intermediate LLC
- 207. LPTG Intermediate LLC
- 208. LPTG LLC
- 209. LPTG LLC
- 210. LW-LP Inc.
- 211. LW-LP Properties Inc.
- 212. M&L Debt Investments Holdings Pty Limited
- 213. M&L Debt Investments Pty Limited
- 214. Mast Depositor Corp
- 215. MBR/GP Corp.
- 216. Merit, LLC
- 217. Metro Realty Corporation (dissolved)
- 218. Morganberry Corporation
- 219. Newark Properties One Inc.
- 220. Nexity Investment Partnership L.P.
- 221. NL Funding, L.P.
- 222. NL GP Inc.
- 223. Northstar Equipment Leasing Income Inc. (dissolved)
- 224. NPC Inc. (dissolved)
- 225. O.M.B. Limited Partner Ltd.
- 226. OSD Corp.
- 227. PAC Aircraft Management Inc.
- 228. Pentaring, Inc.

- 229. Pindar Pty Ltd.
- 230. QP80 Real Estate Services Inc.
- 231. Quality Pork Partners, Inc.
- 232. Real Estate Investors Inc. (dissolved)
- 233. Real Estate Services I Inc. (dissolved)
- 234. Real Estate Services VII Inc. (dissolved)
- 235. Reliance Energy E&P, LLC
- 236. RIBCO LLC
- 237. RIBCO LLC
- 238. RIBCO SPC, Inc.
- 239. Rock Hill Real Estate, Inc.
- 240. Sambar Properties Inc.
- 241. SASCO ARC Corporation
- 242. Scranzay, Inc.
- 243. Select Asset Inc.
- 244. Senior Income Fund Inc. (dissolved)
- 245. Serafino Investments Pty Limited
- 246. Shearson Lehman Brothers Capital Partners II, L.P.
- 247. Shearson Lehman Hutton Capital Partners II
- 248. Skratook LLC
- 249. Small Business Assets I LLC
- 250. Stamford Investment Realty Inc.
- 251. STRATUS I Inc.
- 252. Structure Asset Securities Corporation II
- 253. Structured Asset Securities Corporation
- 254. Structured Options Inc.
- 255. STUIE CORP.
- 256. TAL Europe, LLC
- 257. Tallus
- 258. Townsend Analytics Japan Ltd.
- 259. Townsend Analytics, Ltd.
- 260. TX Tower Inc. (sold)
- 261. West Dover, LLC

Former Lehman Brothers Holdings Inc. Entities

- 1. 314 Commonwealth Ave. Inc.
- 2. Aegis Finance LLC
- 3. Alnwick Investments (UK) Limited
- 4. Alnwick Investments (UK) Ltd. Kingdom
- 5. Appalachian Asset Management Corp
- 6. ARS Holdings I LLC
- 7. Aurora Loan Services LLC
- 8. Ballybunion Investments No. Ltd.
- 9. Ballybunion Investments No. 2 Ltd.
- 10. Ballybunion Investments No. 3 Ltd
- 11. Ballybunion Partnership

12. Bamburgh Investments (UK) Ltd
13. Banque Lehman Brothers S.A.
14. Blixen U.S.A.
15. Blue Way Finance Corporation U.A.
16. BNC Holdings Inc.
17. Brasstown Entrada I SCA
18. Brasstown LLC
19. Brasstown Mansfield I SCA
20. Capital Analytics II, LP
21. Capstone Mortgage Services Ltd
22. CIMT Limited
23. Cohort Investments Limited
24. Commonwealth Ave. Inc.
25. Dynamo Investments Ltd.
26. Eldon Street Holdings Limited
27. ELQ Holdings B.V.
28. ELQ Hypothekan N.V.
29. Entrada II Sarl
30. Erin Asset
31. e-Valuate, LP
32. Executive Monetary Management, Inc.
33. Falcon Holdings I LLC
34. Falcon Holdings II Inc
35. Falcon Investor I-X Inc
36. Falcon LB Sarl
37. Furno & Del Castano CapitalPartners LLP
38. Gainsborough Investments BV
39. GKI Korea Development Limited
40. Global Korea Investments Ltd.
41. Global Thai Property Fund
42. Hills Funding One, Ltd.
43. Kayenta L.P
44. Kenilworth Investments Ltd.
45. L.B.C. YK
46. L.B.C. YK Hearn Street Holdings Limited
47. LB Leaseco I
48. LB LLC
49. LB 745 Leaseco I LLC
50. LB 745 LLC
51. LB Alpha Finance Cayman Limited
52. LB Asia Issuance Company Ltd.
53. LB Asset Management Ltd.
54. LB Australia and Asia Investments Limited
55. LB Beta Finance Cayman Limited
56. Lehman Brothers U.K. Holdings Ltd.
57. LB Capital Investments Ltd.

58. LB Delta (Cayman) No Ltd.
59. LB Delta (Cayman) No 1 Ltd
60. LB Delta Funding
61. LB Holdings Intermediate Ltd.
62. LB Holdings Intermediate 1 Ltd
63. LB Holdings Intermediate 2 LtdLB I Group Inc
64. LB India Holdings Cayman I Limited
65. LB India Holdings Cayman II Limited
66. LB Investments (UK) Limited
67. LB Lease & Finance No . Ltd.
68. LB Lomond Investments Limited
69. LB Russia Holdings Inc.
70. LB Russia Holdings LLC
71. LB SF No. Ltd.
72. LB SPV SCA
73. LB UK Financing Limited
74. LB UK RE Holdings Ltd.
75. LBA Funding (Cayman) Limited
76. LBAC Holdings I Inc
77. LBASC LLC
78. LBCCA Holdings I Inc.
79. LBCCA Holdings I LLC
80. LBCCA Holdings II Inc
81. LBCCA Holdings II LLC
82. LBHK Funding (Cayman) No. Ltd.
83. LBHK Funding (Cayman) No. 1 Ltd
84. LBHK Funding (Cayman) No. 2 Ltd.
85. LBHK Funding (Cayman) No. 4 Ltd
86. LB Vin Co Inc.
87. LBO Funding (Cayman) Limited
88. LBO Investments Limited
89. LBQ Funding (UK)
90. LBS Holdings SARL
91. LCPI Properties Inc
92. Lehman ALI Inc.
93. Lehman Brothers (PTG) Limited
94. Lehman Brothers AIM Holding III LLC
95. Lehman Brothers Asia Capital Company
96. Lehman Brothers Asia Capital Company Kong
97. Lehman Brothers Asia Holdings Limited
98. Lehman Brothers Asia Limited
99. Lehman Brothers Asia Pacific (Singapore) PTE. Ltd.
100. Lehman Brothers Asset Management (Europe) Ltd
101. Lehman Brothers Asset Management France
102. Lehman Brothers Asset Management Inc
103. Lehman Brothers Asset Management, LLC

104. Lehman Brothers Australia Granica PTY Limited
105. Lehman Brothers Australia Holdings PTY Limited.
106. Lehman Brothers Australia Limited
107. Lehman Brothers Bancorp Inc
108. Lehman Brothers Bancorp UK Holdings Limited
109. Lehman Brothers Bank, FSB
110. Lehman Brothers Bankhaus Aktiengesellschaft
111. Lehman Brothers Canada Inc
112. Lehman Brothers Capital GmbH, Co
113. Lehman Brothers Capital Private Limited
114. Lehman Brothers Co-Investment Associates LLC
115. Lehman Brothers Commercial Bank
116. Lehman Brothers Commercial Corporation
117. Lehman Brothers Commercial Corporation Asia Limited
118. Lehman Brothers Commercial Mortgage K.K.
119. Lehman Brothers Commodity Services Inc.
120. Lehman Brothers do Brasil Ltda
121. Lehman Brothers Equity Finance (Cayman) Limited
122. Lehman Brothers Europe Limited
123. Lehman Brothers Finance S.A
124. Lehman Brothers Fixed Income Securities Private Limited
125. Lehman Brothers Futures Asia Limited
126. Lehman Brothers Futures Asset Management Corp
127. Lehman Brothers Global Investments LLC
128. Lehman Brothers Holdings Capital Trust IV
129. Lehman Brothers Holdings Japan Inc.
130. Lehman Brothers Holdings Plc
131. Lehman Brothers Holdings Scottish LP
132. Lehman Brothers Hy Opportunities Inc.
133. Lehman Brothers Hy Opportunities Korea Inc.
134. Lehman Brothers Inc.
135. Lehman Brothers Insurance Agency L.L.C
136. Lehman Brothers International (Europe)
137. Lehman Brothers Investment Korea Inc
138. Lehman Brothers Investments PTE Ltd.
139. Lehman Brothers Japan Inc
140. Lehman Brothers Limited
141. Lehman Brothers Luxembourg Investments Sarl
142. Lehman Brothers Management LLC
143. Lehman Brothers Offshore Real Estate Associates, Ltd
144. Lehman Brothers OTC Derivatives Inc.
145. Lehman Brothers P.A. LLC
146. Lehman Brothers Pacific Holdings Pte. Ltd.
147. Lehman Brothers Private Equity Advisers
148. Lehman Brothers Private Equity Advisers L.L.C
149. Lehman Brothers Private Fund Advisers LP

150. Lehman Brothers Private Fund Advisers LPD
151. Lehman Brothers Private Fund Management LP
152. Lehman Brothers Private Funds Investment Company GP, LLC
153. Lehman Brothers Private Funds Investment Company LP, LLC
154. Lehman Brothers Securities Asia Limited
155. Lehman Brothers Securities N.V.
156. Lehman Brothers Securities Private Limited
157. Lehman Brothers Services India Private Limited
158. Lehman Brothers Singapore PTE Ltd.
159. Lehman Brothers South East Asia Investments PTE Limited
160. Lehman Brothers Spain Holdings Limited
161. Lehman Brothers Special Financing Inc.
162. Lehman Brothers Treasury Co. B.V.
163. Lehman Brothers Trust Company of Delaware
164. Lehman Brothers Trust Company, National Association
165. Lehman Brothers U.K. Holdings (Delaware) Inc.
166. Lehman Brothers U.K. Holdings Ltd.
167. Lehman Brothers UK Investments Limited
168. Lehman Brothers Verwaltungs-und Beteiligungsgesellschaft mbH
169. Lehman Capital Investments Ltd.
170. Lehman Commercial Mortgage Conduit Ltd.
171. Lehman Crossroads Corporate Investors II, LP
172. Lehman Crossroads Corporate Investors, LP
173. Lehman Crossroads Investment Advisers, LP
174. Lehman Crossroads Investment Company, LP
175. Lehman Re Ltd.
176. Lehman Risk Advisors Inc.
177. Lehman Risk Services (Bermuda) Ltd.
178. Lehman Structured Assets Inc.
179. Lehman Syndicated Loan Funding Inc
180. LIBRO Holdings I Inc.
181. Lincoln Capital Fixed Income Management Company, LLC
182. Longmeade Limited
183. Louise Y.K.
184. LUBS Inc.
185. Lunar Constellation Limited Partnership
186. MABLE Commercial Funding Limited
187. Maewha K-STARS Ltd.
188. MBAM Investor Limited
189. MICT Limited
190. MMP Funding Corp.
191. Nai Harn Hotel 1 Company Limited
192. Nale Trust
193. Neuberger & Berman Agency, Inc.
194. Neuberger Berman Asset Management, LLC
195. Neuberger Berman Inc.

196. Neuberger Berman Investment Services, LLC
197. Neuberger Berman Management Inc.
198. Neuberger Berman Pty Ltd.
199. Neuberger Berman, LLC
200. New Century Finance Co., LTD.
201. OCI Holdings Limited
202. OOO Lehman Brothers
203. Opal Finance Holdings Ireland Limited
204. Pentaring Inc. Long Point Funding Pty Ltd
205. Phuket Hotel 1 Holdings Company Limited.
206. Pike International Y.K.
207. Pindar Pty Ltd
208. Portsmouth Investment Company Pty Ltd
209. Preferred Group Limited
210. Preferred Holdings Limited
211. Preferred Mortgages Limited
212. Principal Transactions Inc.
213. Property Asset Management Inc.
214. Real Estate Private Equity Inc.
215. REPE LBREP II LLC
216. REPE LBREP III LLC
217. Resetfan Limited
218. Resetfan Limited Capstone Mortgage Services Ltd.
219. Revival Holdings Limited
220. Sage Partners, LLC
221. SAIL Investor Pte Ltd.
222. Security Assurance Advisers, LP
223. SOGKI Development Inc.
224. Southern Pacific Funding
225. Southern Pacific Funding 5 Ltd
226. Southern Pacific Mortgage Limited
227. SPML Mortgage Funding Limited
228. SPML Mortgage Funding Limited
229. Lehman Brothers Europe Limited
230. Stockholm Investments Limited
231. Storm Funding Ltd.
232. Storm Funding Ltd. Lehman (Cayman Islands) Ltd.
233. Sunrise Finance Co., Ltd.
234. Thayer Group Limited
235. Thayer Properties (Jersey) Ltd.
236. Thayer Properties Limited
237. The Main Office Management Company, LP
238. TMIC Limited
239. Wharf Reinsurance Inc.
240. Woori-LB Fifth Asset Securitization Specialty Co., Ltd.
241. Woori-LB First Asset Securitization Specialty Co., Ltd.

- 242. Woori-LB Fourth Asset Securitization Specialty Co., Ltd.
- 243. Woori-LB Sixth Asset Securitization Specialty Co., Ltd
- 244. Y.K. Park Funding
- 245. Y.K Tower Funding

SCHEDULE C

Creditors¹

ABN AMRO Rothschild
Accenture
AIG - Sun America
Allen & Overy LLP
Allianz of America
Allstate Insurance Co.
Amerada Hess Corporation
American Family Life Insurance
At & T
Baker & McKenzie
Banc of America Securities
Bank of America
Bank of China
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Bank of Tokyo-Mitsubishi Trust Co.
Barclays Bank, PLC
Blackrock Financial
Bloomberg LP
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Canadian Imperial Bank
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CB Richard Ellis
CDW Computer Centers Inc.
Chuo Mitsui Trust
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Citigroup Inc.
Clifford Chance US LLP
Con Edison
Continental Casualty Company
Credit Suisse
Danske Bank
Dell Marketing LP
Deutsche Bank AG
Dimension Data
Dorsey & Whitney LLP
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Federated Investors
Fidelity Management & Research Co.
(FMR)
First Commercial Bank
Franklin Advisors LP
Franklin Templeton Investments
General Electric Capital Corporation
GLG Partners
Hartford Capital Appreciation Fund
Hewlett Packard Co.
HSBC Bank
Hua Nan Bank
ING Bank
Iron Mountain
Jackson National Life Insurance Company
John Hancock Advisors, Inc.
JP Morgan Chase Bank
KBC Bank, N.V.
Lloyds
Loomis, Sayles & Company, LP
Merrill Lynch
MetLife
MGM Home Entertainment
MGM Mirage Resorts
Microsoft Corporation
Mizuho Corporate Bank, Ltd
Morgan Stanley & Co.
National Bank of Canada
New York City Water Board
Newedge
Normandy Equities LTD
NYSE
Office Depot, Inc.
Oppenheimer Funds, Inc.
Oracle Corporation
Paul Hastings
Pension Benefit Guaranty Corp.
Phillips, Hager & North Investment
Management
PIMCO Corporate Income Fund
Price Waterhouse Coopers
Principal Life Insurance Co.
Providence Equity Partners
Prudential Insurance Company of America
Reuters America, Inc.
Schulte Roth & Zabel LLP

¹ A&M is currently advising or has previously advised these parties or their affiliates as creditors or various official creditors' committees in which these parties or their affiliates were members or which represented the interests of these parties or their affiliates.

Sempra Energy Solutions
Sidley Austin
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Societe Generale, S.A.
Sony Music
Sprint
Sprint Nextel
Standard Chartered Bank
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Sun Life Canada
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Teachers Insurance and Annuity Association of America (TIAA)
The Bank of Nova Scotia
The Bank of NY Mellon
The Royal Bank of Scotland, PLC
The Toronto Dominion Bank
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Union Bank of California
US Bank
Van Kampen
Verizon
Washington Mutual
Western Asset Management Company
Wilmington Trust Company

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Barclays Capital Inc.
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Continental Casualty Company
Deutsche Bank Securities
Fidelity Management & Research Co.
(FMR)

² A&M is currently advising or has previously advised various official or unofficial noteholders' committees in which these parties or their affiliates were members or which represented the interests of these parties or their affiliates.

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Merrill Lynch
MetLife
Morgan Stanley & Co.
Newport Global Advisors
Oppenheimer Funds, Inc.
Price Waterhouse Coopers
State Street Bank & Trust Co.
The Bank of NY Mellon
The Vanguard Group

Professionals & Advisors³

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Akerman Senterfill LLP
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American Home Assurance Co. (AIG)
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Ashurst Morris Crisp
Bain & Company, Inc.
Baker & McKenzie
Bank of America, N.A.
Bank of NY Mellon
Barclays Bank, PLC
Cadwalader Wickersham Taft
Capital Research & Management Co.
Carrington Coleman
CB Richard Ellis⁴
CIBC World Markets Corp
Clifford Chance US LLP
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Davis Polk & Wardwell
Dechert LLP
DLA Piper Rudnick Gray Cary⁴

³ These professionals have represented clients in matters where A&M or its affiliate was also an advisor (or provided crisis management) to the same client. In certain cases, these professionals may have engaged A&M on behalf of such client.

Ernst and Young
Fidelity Management & Research Co.
Freshfields
Gibson Dunn Crutcher LLP
Heller Ehrman LLP
Herbert Smith
Hogan & Hartson
Houser Allison
HSBC Bank
Hunton Williams
Huron Consulting Group, Inc.
ING
Jones Day
Kim & Chang
KPMG
Kramer Levin Naftalis & Frankel LLP⁴
Latham & Watkins LLP
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Linklaters
McKenna Long & Aldridge LLP
Menter Rudin Trivelpiece PC
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Morrison Foerster
Munsch Hardt Kopf & Harr
Paul Hastings Janofsky & Walker LLP
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Price Waterhouse Coopers
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Sidley Austin
Simpson Thacher & Bartlett LLP
Skadden, Arps, Slate, Meagher & Flom LLP
Snell & Wilmer
Sonnenschein Nath Rosenthal
Squire, Sanders & Dempsey, LLP
Stroock Stroock & Lavan
The Bank of NY Mellon
The Royal Bank of Scotland, PLC
The Vanguard Group
Tompkins McGuire
UBS Investment Bank
Vanguard High-Yield Corporate Bond

Portfolio
Weil Gotshal & Manges LLP⁴
Wells Fargo Foothill Capital
White & Case LLP
Willkie Farr & Gallagher LLP⁴

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Chevron
CIBC
Citi Alternative
Citigroup Inc.
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Con Edison
Cox Castel & Nicholson
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Cushman Wakefield Inc.
Dechert LLP
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Direct Energy
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Dresdner Kleinwort
Ernst and Young
Federated Investors
Fenway
Fidelity Investments
Franklin Templeton
Fubon Financial Holding

⁴ These professionals represent A&M or its affiliate on wholly unrelated matters.

⁵ A&M and/ or an affiliate is currently providing or has previously provided certain consulting services to these parties or their affiliates in wholly unrelated matters.

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Merrill Lynch
MetLife
MGM International Group
Microsoft Corporation
Morgan Stanley & Co.
National Bank of Canada
Network Appliance
Network Appliance Inc.
Nextel
Northrop Grumman
Occidental Petroleum Corporation
Office Depot
Oppenheimer Funds, Inc.
Pacific Gas & Electric Company
Prudential Insurance Company of America
Quest Software
Sidley Austin
Simpson Thacher & Bartlett LLP
Skadden, Arps, Slate, Meagher & Flom LLP
Standard Chartered Bank
T. Rowe Price Group Inc.
Telecom Italia, SPA
The Irvine Company
The Rockefeller Group
The Royal Bank of Scotland
TIAA CREF
Time Warner
Toronto Dominion Bank
Transaction Network Services
Travelers Insurance Company
UBS Investment Bank
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Vail Resorts, Inc.
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Weight Watchers International Inc.

Weil Gotshal & Manges
Wells Fargo
White & Case

Significant Equity Holders⁶

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AIG
Allianz Group
Arthur Gensler
AXA
Bain & Company, Inc
Bank of America
Bank of NY Mellon
Barclays Bank, PLC
Bay Harbour Management LC
Blackrock Advisors, LLC
Capital Research & Management Co.
Citibank NA
Clearbridge Advisors LLC
Contrarian Capital Management LLC
Deutsche Bank AG
Dresdner Kleinwort
Federated Investment Management
Fenway
Fidelity Management & Research Co.
(FMR)
Franklin Templeton Funds
Galleon
GLG Partners, Inc.
HSBC Bank
ING
JPMorgan Chase
Loomis, Sayles & Company, LP
Mellon Bank. N.A.
Merrill Lynch
Microsoft Corporation
Morgan Stanley & Co.
NATIXIS
Northrop Grumman
Oppenheimer Funds, Inc.
Price Associates Inc

⁶ These parties or their affiliates are significant equity holders of other clients of A&M or its affiliates in wholly unrelated matters.

Providence Equity
Societe Generale de Financement de Quebec
State Street
T Rowe Price Associates Inc
The Vanguard Group Inc.
TIAA CREF Investment Management
UBS Securities Bank
Verizon
Vertex Management
Wells Fargo & Company

Significant Joint Venture Partners⁷

Accenture
IBM
Sprint

⁷ These parties or their affiliates are significant joint venture partners of other clients of A&M or its affiliates in wholly unrelated matters.

EXHIBIT 1

List of Additional Personnel

**A&M Additional Personnel List
As of October 14, 2008**

Exhibit 1

#	Team	Primary Tasks	Name	A&M Title	A&M SBU
			Team Leader		
1	Overall Engagement		Bryan Marsal	Co-CEO/A&M	NY
	Legacy Corporation				
2		Treasury	David Coles	Managing Director	Restructuring - NY
3		Accounting/Finance	William Fox	Managing Director	Restructuring - NY
4		Tax	Brad Goldsmith	Sr. Associate	TAG
5		Cash Management	Deep Parekh	Director	TAG
6		Cash Forecasting	Steven Cohn	Managing Director	Restructuring - NY
7		DIP Financing	Jonas Stiklorius	Director	Restructuring - NY
8		Financial Reporting	Andrew Thung	Senior Associate	Restructuring - NY
9		Bank/Thrift	Michael Leto	Director	Restructuring - NY
10			Chris Kelly	Sr. Associate	Restructuring - DC
11			Bill Reinhardt	Senior Director	FIAS - NY
12			Michael Carnovali	Senior Director	FIAS - NY
13			Gary Meier	Director	FIAS - Houston
14			Layne Huttenberger	Director	FIAS - DC
15			George Daniels	Senior Director	FIAS - Houston
16			Sherry Resler	Manager	FIAS - Houston
17			Jeff Rose	Managing Director	FIAS - Houston
18			Sam Golden	Managing Director	FIAS - US
19			Lois Trojan	Director	FIAS - US
20			Matt Macellaro	Director	FIAS - US
21			Devin White	Manager	FIAS - US
22			Jim Rives	Managing Director	FIAS - US
23			Danielle Horowitz	Associate	Tax - International
24			Roseann Torres	Director	Tax - International
25			Sumit Mitra	Director	Tax - SALT
26			Brian Cumberland	Managing Director	Tax - CAB
27			Harry Leonard	Managing Director	Tax - SALT
28			Mike Lippman	Managing Director	Tax - SALT
29			Steve Borman	Managing Director	Tax - Federal
30			Steve Hoffman	Managing Director	Tax - International
31			Fabio Gadelha	Sr. Associate	Tax - International
32			Shannon Berryman	Sr. Associate	Tax - International
33			Lindsey Miller	Sr. Director	Tax - CAB
34			Doug Friesen	Associate	Tax - CAB
35			Brandon Peele	Director	Tax - Federal
36			Stephanie DeYoung	Director	Tax - Federal
	Winddown/Transition				
37		Transition Services Agreement	Jim Fogarty	Managing Director	Restructuring - NY
38		Costs/Expenses	Robert Hershan	Managing Director	Restructuring - NY
39		Human Resources	William Gordon	Senior Director	Restructuring - NY
40		Technology	Arjun Lal	Senior Associate	Restructuring - NY
41			Mary Korycki	Senior Associate	Restructuring - NY
42			James Schwarz	Associate	Restructuring - NY
43			Jeff Donaldson	Managing Director	BC - NY
44			Rajeev Jain	Senior Director	BC - Boston
45			Simon Xu	Director	BC - NY
46			Brian Lerubino	Consultant	BC - NY
47			Mike Shanahan	Manager 1	BC - NY
48			Damien Drab	Director	BC - NY
49			Thiru Thatthappa	Manager II	BC - NY
50			Brad Hartman	Support Employee	Corporate
51			Paul Yeager	Manager I	TAMS
52			John Kirk	Sr. Director	TAMS - Boston

**A&M Additional Personnel List
As of October 14, 2008**

Exhibit 1

#	Team	Primary Tasks	Name	A&M Title	A&M SBU
Team Leader					
Claims					
53		Constituents	John Suckow	Managing Director	Restructuring - NY
54		Unborn Claims	Daniel Spragg	Managing Director	RMA
55		Pension Freeze	Neal Wallace	Associate	RMA
56		Claims Management	Julie Hertzberg	Managing Director	CMS- Detroit
57			Steve Kotarba	Senior Director	CMS- Chicago
58			Paul Kinealy	Director	CMS- Detroit
59			Mark Zeiss	Director	CMS- Detroit
60			Kevin Larin	Consultant 1	CMS- Detroit
61			Holden Bixler	Consultant 1	CMS- Detroit
62			Matt Williams	Consultant 1	CMS- Detroit
63			Rob Esposito	Consultant 1	CMS- Detroit
64			Rich Niemerg	Consultant 1	CMS- Detroit
65			Mary Lou Cabadas	Consultant 1	CMS- Detroit
66			Teri Christians	Consultant 1	CMS- Detroit
67			Jamie Strohl	Analyst	CMS- Detroit
Forensic Techonology					
68		Data Preservation	Al Lakhani	Managing Director	DAF - NY
69		Databases	Brett Rheder	Director	DAF - Dallas
70		Email / IM / Files	Tyler Langenkamp	Director	DAF - Houston
71			Steven Lee	Manager	DAF - NY
72			Josh Shepard	Manager	DAF - Houston
73			Craig Evans	Senior Associate	DAF - Dallas
74			Dara Badger	Senior Associate	DAF - NY
75			John DeCraen	Senior Associate	DAF - Dallas
76			Jonathan Scheffran	Senior Associate	DAF - Dallas
77			Dipesh Patel	Senior Associate	DAF - Dallas
78			Brad Hartman	Support Employee	Corporate
79			Charles Leonard	Support Employee	Corporate
80			Carmelo LoPresti	Support Employee	Corporate
Forensic Analysis					
81		Litigation Support/Analysis	Philip Kruse	Managing Director	DAF - NY
82			Xavier Oustalniol	Managing Director	DAF - San Francisco
83			Lauren Sheridan	Sr. Director	DAF - NY
84			Ganimet Bardhi	Sr. Associate	DAF - NY
85			Loran Cheng	Sr. Associate	DAF - NY
Asset Teams					
Derivatives					
86		Analysis	Martin Winter	Managing Director	Restructuring - NY
87		Unwind	Chuck Finch	Managing Director	DAF-KC
88			Doug Lambert	Managing Director	Public Sector
89			Deb Cash	Sr. Director	BC-Houston
90			Aaliyah Richmond	Manager	BC - NY
91			Jose Velazquez	Manager	DAF - NY
92			Reilly Olson	Analyst	Restructuring - NY
93			Patrick Kim	Director	Real Estate - NY
94			Paul Smith	Director	DAF - Kansas City
Loans					
95		Analysis	Peter Briggs	Managing Director	Restructuring (GM)
96		Unwind	David Walsh	Managing Director	Restructuring - NY
97			Tom Baldasare	Managing Director	Restructuring - ATL
98			Ian McCready	Analyst	Restructuring - NY
99			Sam Golden	Managing Director	FIAS - US

**A&M Additional Personnel List
As of October 14, 2008**

Exhibit 1

#	Team	Primary Tasks	Name	A&M Title	A&M SBU
		Team Leader			
	Asset Teams (cont.)	Real Estate			
100		Asset Recovery Plan	Jeff Fitts	Managing Director	Real Estate - NY
101		Dispositions	Jerry Pietroforte	Managing Director	Real Estate - NY
102		Pledged Collateral Issues	Gregory Chastain	Senior Director	Real Estate - NY
103			Luis Briones	Associate	Real Estate - NY
104			Seth Markowitz	Manager	Real Estate - NY
105			Gil Gallego	Manager I	Real Estate - NY
106			Rachel Schmidt	Associate	DAF - Dallas
107			Amber Benoit	Manager I	REAS - Dallas
108			Matt Kelley	Associate	REAS - Dallas
109			Matt Doolittle	Associate	DAF - Dallas
110			Linda Franke	Support Employee	Real Estate - NY
	Private Equity Investments	PE Investments	Jack McCarthy, Jr	Managing Director	TAG - NY
111		M&A Coordination	Jason Cohen	Senior Associate	TAG - NY
112			Doug McIntosh	Managing Director	Restructuring - Canada
113			Al Hutchens	Sr. Director	Restructuring - Canada
114			Melanie MacKenzie	Director	Restructuring - Canada
115			Alex Lee	Sr. Associate	Restructuring - Canada
116			Jack McCarthy, Sr.	Director	Restructuring - Canada
117					
	International Operating Co's	M&A Coordination	Daniel Ehrmann	Managing Director	Restructuring - NY
118		Issue Resolution	Brian Teets	Associate	Restructuring - NY
119		Administrator Coordination	Jack McCarthy, Sr.	Director	
			Deb Cash	Sr. Director	BC-Houston
120			George Varughese	Managing Director	CF-NY
121			Vin Batra	Senior Director	CF-NY
122			Eddie Suttiratana	Associate	CF-NY
123			Nina So	Analyst	CF-NY
124			Adeola Roluga	Analyst	CF-NY
125			Rakesh Chopra	SubContractor (MD)	RS - UK out of India
126			Sankar Krishnan	Managing Director	Mumbai
127			Sumit Singh Roy	Director	Mumbai
128			Sameer Trivedi	Senior Manager	Mumbai
129			Divir Jain	Manager	Mumbai

**A&M Additional Personnel List
As of October 14, 2008**

Exhibit 1

#	Team	Primary Tasks	Name	A&M Title	A&M SBU
		Team Leader			
130		International Operating Co's (cont.)			
131		Ann Cairns	Managing Director	FIAS - UK	
132		Thomas Dillenseger	Director	Restructuring - UK	
133		John Keen	Director	Restructuring - UK	
134		Keith Beattie	Director	Perf. Improv. - UK	
135		Cathy Radley	Sr. Associate	Restructuring - UK	
136		Adriano Bianchi	Managing Director	Restr - Italy Head	
137		C. Thoma	Director	Restructuring - France	
138		L. Perrot	Sr. Associate	Restructuring - France	
139		A. Hamann	Sr. Director	Restructuring - Germany	
140		A. Cozza	Analyst	Restructuring - Italy	
		M. Ghiringhelli	Sr. Director	Restructuring - Italy	
141		Neill Poole	Managing Director	DAF - HK	
142		Aruni Weerasekera	Director	DAF - HK	
143		Ian Tan	Senior Manager	DAF - HK	
144		Johnathan Lai	Senior Manager	DAF - HK	
145		Melanie Cheung	Administrative Srv	HK	
146		David Maund	Managing Director	Restr/BC - HK	
147		Victor Wong	Senior Manager	BC - HK	
148		Paul Chua	Manager	Restr/BC - HK	
149		Stephen Chon	Analyst	Restr - HK	
150		Vivian Poon	Administrative Srv	HK	
151		Stewart Winspear	Managing Director	Restr/BC - Shanghai	
152		William Dong	Senior Director	Restr/BC - Shanghai	
153		Kevin Zhang	Analyst	Restr/BC - Shanghai	
154		Fabio Carvalho	Senior Director	Restructuring - Brazil	
155		Helena Pini	Analyst	Restructuring - Brazil	
156		Lucas Canhoto	Associate	Restructuring - Brazil	
157		Gustavo Vale	Analyst	Restructuring - Brazil	

EXHIBIT 2

List of Officers and Directors

List of Lehman/A&M Officers & Directors
As of October 14, 2008

Exhibit 2

Executive Officers:

Bryan Marsal	Chief Restructuring Officer
David Coles	Chief Financial Officer
James Fogarty	Chief Administrative Officer

Other Officers:

	<u>Responsibility:</u>
Tom Baldasare	Loans
Peter Briggs	Loans
Steve Borman	Federal Tax
Ann Cairns	European Operations
Fabio Carvahlo	Latin American Operations
Steven Cohn	Treasury
Brian Cumberland	Compensation & Benefits
Jeff Donaldson	Technology
Daniel Ehrmann	International Operations
Chuck Finch	Derivatives
Jeff Fitts	Real Estate
William Fox	Accounting/Finance
William Gordon	Transition Services Agreement
Robert Hershan	Human Resources
Julie Hertzberg	Claims Management
Steve Hoffman	International Tax
Tom Jones	International Operations
Philip Kruse	Forensic Analysis
Al Lakhani	Data Preservation
Doug Lambert	Loans
Harry Leonard	State and Local Taxes
Mike Lippman	State and Local Taxes
Jack McCarthy, Jr.	Private Equity
David Mound	Asian Operations
Xavier Oustalniol	Forensic Analysis
Jerry Pietroforte	Real Estate
Neil Poole	Asian Operations
Dan Spragg	Insurance
Jonas Stiklorius	Bank/Thrift
John Suckow	Claims
David Walsh	Loans
Stewart Winspear	Asian Operations
Martin Winter	Derivatives

Directors for certain affiliates of Lehman Brothers Holdings Inc.:

Bryan Marsal

David Coles

James Fogarty